

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**West Clark Community Schools (0940)**

| 1006 Category                             | Account   | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>       |   |                     |                     |                     |                     |                  |                 |                 |
|   | 11050 Regular Programs; Full Day Kindergarten   | \$0                 | \$0                 | \$0                 | \$357               | n/a              | n/a             | n/a             |
|   | 11100 Regular Programs; Elementary  | \$3,526,886         | \$3,851,567         | \$4,080,685         | \$4,777,023         | 35%              | 24%             | 17%             |
|   | 11200 Regular Programs; Middle/Junior High  | \$978,918           | \$1,495,549         | \$1,475,925         | \$1,551,739         | 59%              | 4%              | 5%              |
|   | 11300 Regular Programs; High School   | \$2,296,580         | \$2,665,420         | \$2,723,547         | \$3,418,697         | 49%              | 28%             | 26%             |
|   | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0                 | \$62,373            | \$129,307           | \$144,398           | n/a              | 132%            | 12%             |
|   | 11410 Vocational Education; Agriculture A   | \$55,201            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 11450 Vocational Education; Consumer and Homemaking   | \$170,022           | \$151,063           | \$173,622           | \$208,542           | 23%              | 38%             | 20%             |
|   | 11470 Vocational Education; Business Education  | \$0                 | \$9,186             | \$20,504            | \$22,016            | n/a              | 140%            | 7%              |
|   | 11630 Regular Programs; Alternative Education Programs; High School                                   | \$0                 | \$0                 | \$3,351             | \$134,988           | n/a              | n/a             | > 500%          |
|   | 12100 2007 Account Code - Gifted and Talented   | \$50,105            | \$13,887            | \$30,420            | \$983               | -98%             | -93%            | -97%            |
|   | 12110 Gifted And Talented; Gifted and Talented  | \$0                 | \$0                 | \$0                 | \$6,534             | n/a              | n/a             | n/a             |
|   | 12150 Gifted And Talented; High Ability Student Programs  | \$0                 | \$0                 | \$0                 | \$4,180             | n/a              | n/a             | n/a             |
|   | 12210 Mental Disabilities; Mild Mental Disabilities   | \$533,053           | \$1,537,256         | \$1,661,280         | \$2,039,306         | 283%             | 33%             | 23%             |
|   | 12220 Mental Disabilities; Moderate Mental Disabilities   | \$30,481            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 12340 Physical Impairment; Hearing Impairment   | \$0                 | \$26,346            | \$6,952             | \$47,459            | n/a              | 80%             | > 500%          |
|   | 12350 Physical Impairment; Homebound  | \$16,908            | \$22,855            | \$38,178            | \$18,384            | 9%               | -20%            | -52%            |
|   | 12510 Culturally Different; Communication Disorders   | \$89,072            | \$122,644           | \$176,662           | \$186,249           | 109%             | 52%             | 5%              |
|   | 12710 Equal Opportunity At Risk   | \$69,579            | \$102,547           | \$130,603           | \$116,198           | 67%              | 13%             | -11%            |
|   | 12810 Special Education Preschool   | \$0                 | \$187,879           | \$134,957           | \$176,310           | n/a              | -6%             | 31%             |
|   | 12900 Other Special Programs  | \$0                 | \$38,988            | \$60,347            | \$86,439            | n/a              | 122%            | 43%             |
|   | 14100 Summer School Programs; Elementary  | \$0                 | \$0                 | \$795               | \$2,619             | n/a              | n/a             | 230%            |
|   | 14200 Summer School Programs; Middle/Junior High School   | \$4,700             | \$11,209            | \$12,790            | \$28,614            | > 500%           | 155%            | 124%            |
|   | 14300 Summer School Programs; High School   | \$23,121            | \$43,881            | \$43,935            | \$50,585            | 119%             | 15%             | 15%             |
|   | 16100 Remediation Testing   | \$72,063            | \$88,631            | \$98,933            | \$114,257           | 59%              | 29%             | 15%             |
|   | 16200 Preventive Remediation  | \$0                 | \$11,533            | \$11,341            | \$3,227             | n/a              | -72%            | -72%            |
|   | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$1,735             | \$66,358            | \$28,657            | \$58,666            | > 500%           | -12%            | 105%            |
|   | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$493,119           | \$349,206           | \$552,136           | \$453,170           | -8%              | 30%             | -18%            |
|   | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$670,776           | \$398,580           | \$380,579           | \$341,133           | -49%             | -14%            | -10%            |
|   | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other                 | \$6,918             | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 22220 Library/Media Services; School Library  | \$171,389           | \$290,583           | \$309,194           | \$363,990           | 112%             | 25%             | 18%             |
|   | 22230 Library/Media Services; Audiovisual   | \$5,390             | \$2,733             | \$1,339             | \$385               | -93%             | -86%            | -71%            |
|   | 24100 Office of The Principal   | \$806,696           | \$1,172,837         | \$1,230,261         | \$1,478,762         | 83%              | 26%             | 20%             |
|   | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$34,593            | \$374,503           | -\$30,023           | \$391,527           | > 500%           | 5%              | n/a             |
|   | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                                     | \$37,107            | \$107,557           | \$2,182             | \$76,746            | 107%             | -29%            | > 500%          |
|   | 26497 2007 Account Code - Teachers Retirement Fund  | \$284,160           | \$661,892           | \$717,854           | \$391,452           | 38%              | -41%            | -45%            |
| <b>Student Academic Achievement Total</b> |   | <b>\$10,428,571</b> | <b>\$13,867,061</b> | <b>\$14,206,311</b> | <b>\$16,694,934</b> | <b>60%</b>       | <b>20%</b>      | <b>18%</b>      |
| <b>Student Instructional Support</b>      |   |                     |                     |                     |                     |                  |                 |                 |
|   | 26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services                      | \$0                 | \$0                 | \$0                 | \$12,315            | n/a              | n/a             | n/a             |
|   | 21220 Guidance Services; Counseling Services  | \$239,014           | \$316,457           | \$319,628           | \$398,101           | 67%              | 26%             | 25%             |
|   | 21240 Guidance Services; Information Services   | \$16,232            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 21340 Health Services; Nurse Services   | \$46,885            | \$61,995            | \$60,446            | \$71,481            | 52%              | 15%             | 18%             |
|   | 21430 Psychological Counseling  | \$3,060             | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 21810 Special Education Administration; Service Area Direction  | \$15,288            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 22110 Improvement of Instruction; Service Area Direction  | \$9,871             | \$3,203             | \$5,553             | \$14,050            | 42%              | 339%            | 153%            |
|   | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$45,567            | \$38,279            | \$30,336            | \$30,082            | -34%             | -21%            | -1%             |
|   | 22130 Improvement of Instruction; Instructional Staff Training  | \$21,789            | \$20,549            | \$27,754            | \$12,841            | -41%             | -38%            | -54%            |
|   | 22190 Improvement of Instruction; Other Improvement of Instructional Services                         | \$17,960            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|   | 22310 Instruction, Related Technology; Technology Service Supervision and Administration              | \$0                 | \$0                 | \$0                 | \$699               | n/a              | n/a             | n/a             |
|   | 22360 Instruction, Related Technology; Network Support  | \$0                 | \$0                 | \$0                 | \$117,209           | n/a              | n/a             | n/a             |
|   | 23110 Board of Education; Service Area Direction  | \$15,698            | \$15,030            | \$25,692            | \$35,110            | 124%             | 134%            | 37%             |
|   | 23190 Board of Education; Other Governing Body Services   | \$2,838             | \$4,682             | \$6,037             | \$6,658             | 135%             | 42%             | 10%             |
|   | 23210 Executive Administration; Office of The Superintendent  | \$133,426           | \$290,173           | \$312,438           | \$369,290           | 177%             | 27%             | 18%             |
|   | 23220 Executive Administration; Community Relations   | \$0                 | \$1,254             | \$2,971             | \$1,657             | n/a              | 32%             | -44%            |
|   | 23290 Executive Administration; Other Executive Administration Services                               | \$4,831             | \$11,036            | \$12,605            | \$10,548            | 118%             | -4%             | -16%            |
|   | 25730 Personnel Services; Personnel Services  | \$0                 | \$0                 | \$0                 | \$14,909            | n/a              | n/a             | n/a             |

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Biannual Financial Report Data**

**West Clark Community Schools (0940)**

| 1006 Category                              | Account  | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|  | 25740 Personnel Services; Noninstructional Personnel Training                                      | \$0                | \$0                | \$35,063           | \$9,956            | n/a              | n/a             | -72%            |
|  | 25750 Personnel Services; Health Services  | \$474              | \$3,435            | \$4,753            | \$3,685            | > 500%           | 7%              | -22%            |
|  | 25790 Personnel Services; Other Professional Services  | \$0                | \$0                | \$0                | \$484,819          | n/a              | n/a             | n/a             |
|  | 26700 2007 Account Code - Technology Coordinator   | \$0                | \$105,274          | \$1,005            | \$0                | n/a              | -100%           | -100%           |
|  | 26710 2007 Account Code - Technology Support and Maintenance                                       | \$0                | \$86,135           | \$206,345          | \$99,982           | n/a              | 16%             | -52%            |
| <b>Student Instructional Support Total</b> |  | <b>\$572,932</b>   | <b>\$957,502</b>   | <b>\$1,050,626</b> | <b>\$1,693,392</b> | <b>196%</b>      | <b>77%</b>      | <b>61%</b>      |
| <b>Overhead and Operational</b>            |  |                    |                    |                    |                    |                  |                 |                 |
|  | 23150 Board of Education; Legal Services   | \$9,945            | \$6,500            | \$36,503           | \$25,377           | 155%             | 290%            | -30%            |
|  | 23160 Board of Education; Promotion Expenses   | \$2,222            | \$2,794            | \$2,411            | \$1,955            | -12%             | -30%            | -19%            |
|  | 23230 Executive Administration; Staff Relations and Negotiations                                   | \$16,079           | \$34,675           | \$0                | \$10,437           | -35%             | -70%            | n/a             |
|  | 25110 Fiscal Services; Office of The Business Manager  | \$126,661          | \$192,860          | \$179,074          | \$213,895          | 69%              | 11%             | 19%             |
|  | 25160 Fiscal Services; Financial Accounting  | \$1,232            | \$1,575            | \$1,450            | \$0                | -100%            | -100%           | -100%           |
|  | 25191 Other Fiscal Services; Refund of Revenue   | \$18,782           | \$73,170           | \$11,776           | \$6,496            | -65%             | -91%            | -45%            |
|  | 25193 Other Fiscal Services; Printed Forms   | \$2,530            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 25195 Other Fiscal Services; Bank Account Service Charge   | \$2,120            | \$9,838            | \$8,502            | \$7,418            | 250%             | -25%            | -13%            |
|  | 25199 Other Fiscal Services; Other   | \$0                | \$8,886            | \$15,839           | \$5,726            | n/a              | -36%            | -64%            |
|  | 25400 Planning, Research, Development and Evaluation   | \$1,508            | \$200              | \$0                | \$0                | -100%            | -100%           | n/a             |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                        | \$1,095,848        | \$1,598,328        | \$1,747,282        | \$1,943,467        | 77%              | 22%             | 11%             |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                          | \$5,064            | \$1,035            | \$1,196            | \$802              | -84%             | -22%            | -33%            |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                        | \$300,579          | \$678,750          | \$795,534          | \$724,386          | 141%             | 7%              | -9%             |
|  | 26499 2007 Account Code - Other  | \$0                | \$86,314           | \$202,612          | \$129,886          | n/a              | 50%             | -36%            |
|  | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)                 | \$2,963            | \$33,923           | \$72,664           | \$1,453            | -51%             | -96%            | -98%            |
|  | 26700 Operation and Maintenance of Plant Services; Insurance                                       | \$67,657           | \$468,318          | \$132,934          | \$137,179          | 103%             | -71%            | 3%              |
|  | 27010 Student Transportation; Service Area Direction   | \$60,591           | \$0                | \$22,712           | \$40,533           | -33%             | n/a             | 78%             |
|  | 27100 Student Transportation; Vehicle Operation  | \$310,245          | \$525,723          | \$555,715          | \$687,632          | 122%             | 31%             | 24%             |
|  | 27200 Student Transportation; Monitoring Services  | \$0                | \$54,635           | \$143,487          | \$145,512          | n/a              | 166%            | 1%              |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                                    | \$120,379          | \$193,122          | \$180,847          | \$305,384          | 154%             | 58%             | 69%             |
|  | 27400 Student Transportation; Purchase of School Buses   | \$358,502          | \$342,713          | \$424,188          | \$125,552          | -65%             | -63%            | -70%            |
|  | 27500 Student Transportation; Insurance on Buses   | \$9,711            | \$40,000           | \$20,000           | \$0                | -100%            | -100%           | -100%           |
|  | 27700 Student Transportation; Contracted Transportation Services                                   | \$439,358          | \$674,140          | \$686,661          | \$548,792          | 25%              | -19%            | -20%            |
|  | 27900 Student Transportation; Other Student Transportation Services                                | \$837              | \$6,824            | \$7,952            | \$4,591            | 448%             | -33%            | -42%            |
|  | 27910 Student Transportation; Bus Driver Training  | \$0                | \$2,235            | \$1,761            | \$3,242            | n/a              | 45%             | 84%             |
|  | 31100 Food Services Operations; Service Area Direction   | \$21,278           | \$257,406          | \$482,848          | \$549,792          | > 500%           | 114%            | 14%             |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                                    | \$250,259          | \$183,249          | \$0                | \$17,976           | -93%             | -90%            | n/a             |
|  | 31400 Food Services Operations; Food Purchases   | \$310,451          | \$527,412          | \$699,207          | \$798,035          | 157%             | 51%             | 14%             |
|  | 31900 Other Food Services  | \$37,814           | \$68,052           | \$53,476           | \$79,131           | 109%             | 16%             | 48%             |
|  | 33100 Community Service Operations; Direction of Community Services                                | \$0                | \$0                | \$0                | \$758              | n/a              | n/a             | n/a             |
|  | 33200 Community Recreation   | \$4,500            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 33400 Athletic Coaches   | \$167,663          | \$235,996          | \$274,446          | \$311,060          | 86%              | 32%             | 13%             |
|  | 33910 High School Band Uniforms  | \$0                | \$0                | \$20,434           | \$0                | n/a              | n/a             | -100%           |
|  | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment        | \$0                | \$0                | \$0                | \$22,766           | n/a              | n/a             | n/a             |
|  | 52200 Debt Services; Interest on Debt; Temporary Loans   | \$56,641           | \$206,864          | \$89,290           | \$91,249           | 61%              | -56%            | 2%              |
|  | 60700 Debt Services; Nonprogramed Charges; Scholarships  | \$0                | \$1,000            | \$500              | \$1,000            | n/a              | 0%              | 100%            |
| <b>Overhead and Operational Total</b>      |  | <b>\$3,801,419</b> | <b>\$6,516,535</b> | <b>\$6,871,300</b> | <b>\$6,941,480</b> | <b>83%</b>       | <b>7%</b>       | <b>1%</b>       |
| <b>Nonoperational</b>                      |  |                    |                    |                    |                    |                  |                 |                 |
|  | 25350 2007 Account Code - Building Acquisition, Construction and Improvement                       | \$711,070          | \$269,857          | \$130,601          | \$86,069           | -88%             | -68%            | -34%            |
|  | 41000 Facilities Acquisition and Construction; Land Acquisition and Development                    | \$359              | \$40,595           | \$411,572          | \$267,651          | > 500%           | > 500%          | -35%            |
|  | 43000 Facilities Acquisition and Construction; Professional Services                               | \$47,760           | \$538,357          | \$2,955            | \$0                | -100%            | -100%           | -100%           |
|  | 45100 Building Acquisition, Construction and Improvements  | \$0                | \$0                | \$0                | \$185,940          | n/a              | n/a             | n/a             |
|  | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                        | \$0                | \$2,891            | \$9,201            | \$8,008            | n/a              | 177%            | -13%            |
|  | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                      | \$0                | \$22,725           | \$35,049           | \$0                | n/a              | -100%           | -100%           |
|  | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment               | \$625,957          | \$869,416          | \$1,150,225        | \$1,254,587        | 100%             | 44%             | 9%              |
|  | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction       | \$0                | \$26,639           | \$16,535           | \$0                | n/a              | -100%           | -100%           |
|  | 51100 Debt Services; Principal on Debt; Bonds  | \$85,000           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0                | \$0                | \$0                | \$19,700           | n/a              | n/a             | n/a             |

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**West Clark Community Schools (0940)**

| 1006 Category               | Account  | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|-----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                             | 52100 Debt Services; Interest on Debt; Bonds               | \$33,150           | \$0                | \$200,147          | \$631,390          | > 500%           | n/a             | 215%            |
|                             | 53100 Debt Services; Lease Rental; Buildings ; Principal   | \$694,769          | \$3,824,000        | \$3,935,956        | \$4,186,984        | > 500%           | 9%              | 6%              |
|                             | 54100 2007 Account Code - Veterans' Memorial Fund          | \$8,280            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|                             | 54200 2007 Account Code - Common School Fund               | \$127,281          | \$118,119          | \$71,603           | \$65,204           | -49%             | -45%            | -9%             |
|                             | 54200 Common School Fund; Principal                        | \$0                | \$0                | \$0                | \$63,048           | n/a              | n/a             | n/a             |
|                             | 59100 Other Debt Services Obligations; Registrars Fee      | \$0                | \$0                | \$1,500            | \$0                | n/a              | n/a             | -100%           |
|                             | 59200 Other Debt Services Obligations; Bank Fee            | \$500              | \$15,410           | \$1,080            | \$7,880            | > 500%           | -49%            | > 500%          |
| <b>Nonoperational Total</b> |  | <b>\$2,334,126</b> | <b>\$5,728,009</b> | <b>\$5,966,424</b> | <b>\$6,776,461</b> | <b>190%</b>      | <b>18%</b>      | <b>14%</b>      |
| <b>prorated</b>             |  |                    |                    |                    |                    |                  |                 |                 |
|                             | 26491 2007 Account Code - PERF                             | \$164,052          | \$184,079          | \$193,163          | \$81,836           | -50%             | -56%            | -58%            |
|                             | 26492 2007 Account Code - Social Security                  | \$795,724          | \$1,072,791        | \$1,133,625        | \$582,590          | -27%             | -46%            | -49%            |
|                             | 26493 2007 Account Code - Workmen's Compensation           | \$43,741           | \$104,000          | \$100,948          | \$1,548            | -96%             | -99%            | -98%            |
|                             | 26494 2007 Account Code - Group Insurance                  | \$656,457          | \$1,484,130        | \$3,051,707        | \$723,599          | 10%              | -51%            | -76%            |
|                             | 26496 2007 Account Code - Unemployment Compensation        | \$3,454            | \$1,585            | \$1,241            | \$3,586            | 4%               | 126%            | 189%            |
|                             | 26498 2007 Account Code - Severance / Early Retirement Pay | \$46,780           | \$256,440          | \$2,448,914        | \$486,522          | > 500%           | 90%             | -80%            |
| <b>prorated Total</b>       |  | <b>\$1,710,208</b> | <b>\$3,103,025</b> | <b>\$6,929,597</b> | <b>\$1,879,682</b> | <b>10%</b>       | <b>-39%</b>     | <b>-73%</b>     |

| 1006 Category                 | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement  | \$11,777,254        | \$16,343,299        | \$20,411,520        | \$18,254,276        | 55%              | 12%             | -11%            | 62.5%               | 54.2%               | 58.3%               | 53.7%               |
| Student Instructional Support | \$641,304           | \$1,085,159         | \$1,166,549         | \$1,746,808         | 172%             | 61%             | 50%             | 3.4%                | 3.6%                | 3.3%                | 5.1%                |
| Overhead and Operational      | \$4,094,574         | \$7,015,666         | \$7,479,766         | \$7,208,404         | 76%              | 3%              | -4%             | 21.7%               | 23.3%               | 21.4%               | 21.2%               |
| Nonoperational                | \$2,334,126         | \$5,728,009         | \$5,966,424         | \$6,776,461         | 190%             | 18%             | 14%             | 12.4%               | 19.0%               | 17.0%               | 19.9%               |
| <b>Grand Total</b>            | <b>\$18,847,257</b> | <b>\$30,172,133</b> | <b>\$35,024,259</b> | <b>\$33,985,949</b> | <b>80%</b>       | <b>13%</b>      | <b>-3%</b>      |                     |                     |                     |                     |

|   | FY1998       | FY2006       | FY2007       | FY2008       |
|---|--------------|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>65.9%</b> | <b>57.8%</b> | <b>61.6%</b> | <b>58.9%</b> |